

ACCOUNTANCY EXAMINING BOARD[193A]

Adopted and Filed Emergency

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby amends Chapter 5, "Licensure Status and Renewal of Certificates and Licenses," Iowa Administrative Code.

These amendments to Chapter 5 delay the effective date for the move to annual renewals from June 30, 2010, to June 30, 2011. This delay is necessary as the database program has not been properly updated to allow for the accurate and effective tracking of the change from biennial to annual renewal nor has a fee study by the Board been completed. If the delay were not implemented, the financial impact based on the current biennial renewal fee would be a \$154,000 decline in renewal revenues to the general fund and a \$28,575 decline to the Professional Licensing Bureau's 85 percent money.

In compliance with Iowa Code section 17A.4(3), the Department finds that notice and public participation are impracticable and contrary to the public interest because there is an immediate need to delay the move to annual renewal as the database program has not been properly updated to allow for the proper tracking of the change from biennial to annual renewal and the Bureau cannot sustain the financial decline in fee revenue. The public interest in the ability of the Bureau to properly track certificate and license expiration dates and to continue financial functions outweighs the benefit of a comment period.

The Department finds, pursuant to Iowa Code section 17A.5(2)"b"(2), that the normal effective date of these amendments should be waived and the amendments be made effective upon filing with the Administrative Rules Coordinator on March 26, 2010. These amendments confer a benefit on the public by allowing the Bureau time to prepare the database program to accurately and effectively track the change of renewal expiration dates.

The Accountancy Examining Board adopted these amendments on March 26, 2010.

These amendments became effective on March 26, 2010.

These amendments are intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

The following amendments are adopted.

ITEM 1. Amend rule 193A—5.2(542), catchwords, as follows:

193A—5.2(542) Renewal of license that expires on or before June 30, ~~2009~~ 2010.

ITEM 2. Amend rule 193A—5.3(542) as follows:

193A—5.3(542) Renewal of license that expires on or after June 30, ~~2010~~ 2011.

5.3(1) Licenses issued pursuant to Iowa Code section 542.6, 542.8, or 542.19 that expire on June 30, ~~2010~~ 2011, and thereafter shall be renewed on an annual basis, and shall expire on June 30 of each year. Licenses shall be renewed through electronic on-line renewal, except that licensees who are ineligible to renew on line because they must disclose a criminal conviction or disciplinary order, or for other cause, shall renew upon forms that may be obtained from the board office or on the board's Web site. An annual renewal fee will be charged.

5.3(2) Licensees whose last names begin with A through K shall first renew on an annual basis when their licenses are scheduled to expire on June 30, ~~2010~~ 2012.

5.3(3) Licensees whose last names begin with L through Z shall first renew on an annual basis when their licenses are scheduled to expire on June 30, 2011.

5.3(4) After all individual licenses have been transitioned to annual renewal cycles, the board plans to develop a renewal process in which a firm permit to practice and the individual licenses associated with the firm may be renewed together. The board shall adopt rules governing the combined renewal

process when further details are known and the technological means to implement the process are in place.

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